

**Attachment 2-Checklist of items for inclusion in the application for VAT refunds**

Check Item		Yes	No
1	Is this application being submitted by June 30 <sup>th</sup> in the next year after engaging in the exhibitions or temporary business activities ?		
2	Are all the columns in the application complete ?		
	Is the content of Attachment 1- Detailed statement of the period of the exhibitions or temporary business activities, participating personnel and documentary evidence presented by activities ?		
3	Is all of the documentary evidence original and is the activity number assigned in the lower right corner of each activity report ?		
	Are the transaction dates on each item of the documentary evidence between 1 <sup>st</sup> January to 31 <sup>st</sup> December of the previous year ?		
4	Were the goods or services purchased for use in the exhibitions or temporary business activities ?		
	Were the goods or services purchased for the use of the principal or ancillary business operations ?		
	Were the goods or services purchased not for the purpose of public relations , for rewarding individual employees or for passenger cars for personal use ?		
	Were the goods purchased not included in claims for VAT refunds in accordance with “The Regulations Regarding the Claiming of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund” ?		
5	Is the valid certificate of qualification of the applicant enclosed ?		
	Ⓐ For application by agent, are the letter of attorney and the identity certificate of the agent enclosed ?	Ⓐ	
	Ⓑ Is the scope of the authorization for receiving the VAT refund specified in the letter of attorney ? ( Not required for application by the applicant )	Ⓑ	
	Are the certificates of the arrival in and departure from the territory of the ROC of personnel who participated in the exhibitions or temporary businesses activities enclosed ?		
	Are the documents related to the exhibitions or temporary business activities enclosed ?		
	Was the information related to the account for the deposit of the VAT refund checked when selecting “ VAT refund via remittance” ? ( To avoid mistakes in the processing of the remittance, provision of a photocopy of a passbook or other document related to the said deposit account is recommended. )		